

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Tippecanoe School Corp (7865)

| Tippecanoe School Corp (7865) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|---|----------------|----------------|----------------|----------------|---|------------------------------------|
| Student Academic Achievement | | | | | | |
| Certified Salaries (110) | \$32,617,828 | \$32,510,220 | \$32,954,566 | \$32,936,155 | 0% | 0% |
| Group Health Insurance (222) | \$5,118,856 | \$5,165,764 | \$5,675,299 | \$5,309,924 | 1% | -6% |
| Noncertified Salaries (120) | \$3,597,121 | \$3,961,884 | \$4,433,849 | \$4,498,452 | 6% | 1% |
| Transfer Tuition to Other School Corporations Within the State (561) | \$3,398,370 | \$3,667,190 | \$3,695,033 | \$3,952,762 | 4% | 7% |
| Social Security-Certified Employee Retirement (212) | \$2,485,114 | \$2,478,094 | \$2,498,865 | \$2,490,614 | 0% | 0% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$2,010,607 | \$2,085,635 | \$2,257,191 | \$2,428,297 | 5% | 8% |
| Textbooks (630) | \$498,997 | \$1,370,301 | \$911,262 | \$1,340,719 | 28% | 47% |
| Operational Supplies (611) | \$870,776 | \$871,759 | \$884,471 | \$942,606 | 2% | 7% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$567,640 | \$959,560 | \$820,112 | \$535,305 | -1% | -35% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$518,672 | \$540,903 | \$526,521 | \$522,028 | 0% | -1% |
| Severance/Early Retirement Pay (213) | \$489,810 | \$487,700 | \$481,529 | \$482,430 | 0% | 0% |
| Nonlicensed Employees Temporary Salaries (136) | \$341,635 | \$320,828 | \$347,725 | \$443,189 | 7% | 27% |
| Social Security-Noncertified Employee Retirement (211) | \$272,323 | \$300,671 | \$336,291 | \$340,617 | 6% | 1% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$443,074 | \$407,422 | \$373,799 | \$322,148 | -8% | -14% |
| Purchased Professional and Technical Staff Services (314) | \$340,296 | \$268,005 | \$301,066 | \$304,738 | -3% | 1% |
| Other Employee Benefits (241 to 290) | \$0 | \$4,861 | \$16,285 | \$237,116 | N/A | > 500% |
| Library Books (640) | \$238,647 | \$178,953 | \$323,420 | \$204,999 | -4% | -37% |
| Workers Compensation Insurance (225) | \$129,810 | \$95,789 | \$62,684 | \$202,304 | 12% | 223% |
| Public Employees Retirement Fund (214) | \$95,635 | \$107,343 | \$126,775 | \$148,409 | 12% | 17% |
| Licensed Employees Temporary Salaries (135) | \$320,233 | \$343,278 | \$242,652 | \$106,203 | -24% | -56% |
| Group Accident Insurance (223) | \$92,309 | \$90,794 | \$93,774 | \$97,046 | 1% | 3% |
| Equipment (730) | \$122,714 | \$136,246 | \$73,628 | \$89,255 | -8% | 21% |
| Other Purchased Professional and Technical Services (319) | \$19,990 | \$104,112 | \$37,380 | \$71,525 | 38% | 91% |
| Purchased From Another School Corporation or Educational Service Agency Within the State (591) | \$122,853 | \$78,677 | \$70,967 | \$69,722 | -13% | -2% |
| Travel (580) | \$54,315 | \$55,652 | \$40,580 | \$65,207 | 5% | 61% |
| Stipends (131) | \$0 | \$0 | \$7,721 | \$60,411 | N/A | > 500% |
| Purchased Professional and Technical Instructional Programs Improvement Services (312) | \$132,999 | \$118,122 | \$103,208 | \$55,112 | -20% | -47% |
| Group Life Insurance (221) | \$61,999 | \$62,447 | \$43,467 | \$52,387 | -4% | 21% |
| Computer Hardware (741) | \$0 | \$0 | \$36,206 | \$52,302 | N/A | 44% |
| Purchased Professional and Technical Instruction Services (311) | \$318,394 | \$38,339 | \$80,221 | \$47,965 | -38% | -40% |
| Telecommunications Equipment (745) | \$292,250 | \$23,554 | \$38,302 | \$40,293 | -39% | 5% |
| Purchased Professional and Technical Pupil Services (313) | \$301,025 | \$169,979 | \$24,298 | \$25,715 | -46% | 6% |
| Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$9,493 | \$6,611 | \$12,060 | \$25,190 | 28% | 109% |
| Unemployment compensation (230) | \$345,469 | \$40,902 | \$14,182 | \$6,516 | -63% | -54% |
| Technology Related Professional Development (748) | \$10,102 | \$6,436 | \$5,588 | \$2,298 | -31% | -59% |

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|--|---------------------|---------------------|---------------------|---------------------|---|------------------------------------|
| Other Communication Services (533 to 539) | \$252 | \$622 | \$1,877 | \$1,923 | 66% | 2% |
| Other Technology Hardware (746) | \$6,291 | \$4,468 | \$860 | \$819 | -40% | -5% |
| Dues and Fees (810) | \$2,331 | \$2,017 | \$5,453 | \$468 | -33% | -91% |
| Student Academic Achievement Total | \$56,248,230 | \$57,065,142 | \$57,959,165 | \$58,513,168 | 1% | 1% |
| Student Instructional Support | | | | | | |
| Certified Salaries (110) | \$3,717,083 | \$3,750,736 | \$3,833,756 | \$4,226,616 | 3% | 10% |
| Noncertified Salaries (120) | \$1,204,985 | \$1,194,895 | \$1,281,549 | \$1,445,582 | 5% | 13% |
| Group Health Insurance (222) | \$689,989 | \$653,424 | \$754,118 | \$847,502 | 5% | 12% |
| Social Security-Certified Employee Retirement (212) | \$278,925 | \$281,382 | \$288,083 | \$316,350 | 3% | 10% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$226,830 | \$235,958 | \$265,175 | \$302,146 | 7% | 14% |
| Public Employees Retirement Fund (214) | \$95,968 | \$103,412 | \$121,616 | \$151,869 | 12% | 25% |
| Social Security-Noncertified Employee Retirement (211) | \$89,949 | \$89,155 | \$95,363 | \$106,828 | 4% | 12% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$71,212 | \$68,875 | \$75,845 | \$80,775 | 3% | 7% |
| Severance/Early Retirement Pay (213) | \$67,942 | \$67,574 | \$69,068 | \$76,350 | 3% | 11% |
| Workers Compensation Insurance (225) | \$731 | \$0 | \$1,343 | \$63,000 | 205% | > 500% |
| Other Employee Benefits (241 to 290) | \$0 | \$1,574 | \$2,281 | \$51,821 | N/A | > 500% |
| Travel (580) | \$33,657 | \$36,321 | \$49,442 | \$43,159 | 6% | -13% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$46,979 | \$45,359 | \$39,264 | \$40,519 | -4% | 3% |
| Group Accident Insurance (223) | \$16,497 | \$14,896 | \$16,430 | \$18,033 | 2% | 10% |
| Operational Supplies (611) | \$8,187 | \$22,872 | \$26,623 | \$16,578 | 19% | -38% |
| Group Life Insurance (221) | \$13,776 | \$10,752 | \$10,735 | \$13,324 | -1% | 24% |
| Equipment (730) | \$0 | \$12,757 | \$0 | \$10,846 | N/A | N/A |
| Purchased Professional and Technical Pupil Services (313) | \$8,555 | \$4,200 | \$4,200 | \$4,200 | -16% | 0% |
| Unemployment compensation (230) | \$0 | \$0 | \$0 | \$3,335 | N/A | N/A |
| Property Insurance, Liability Insurance, and Transportation Insurance (520) | \$2,219 | \$3,397 | \$2,934 | \$2,369 | 2% | -19% |
| Purchased Professional and Technical Instructional Programs Improvement Services (312) | \$8,034 | \$980 | \$1,863 | \$0 | -100% | -100% |
| Other Purchased Professional and Technical Services (319) | \$0 | \$3,900 | \$573 | \$0 | N/A | -100% |
| Purchased Professional and Technical Staff Services (314) | \$2,413 | \$0 | \$0 | \$0 | -100% | N/A |
| Student Instructional Support Total | \$6,583,930 | \$6,602,421 | \$6,940,259 | \$7,821,201 | 4% | 13% |
| Overhead and Operational | | | | | | |
| Noncertified Salaries (120) | \$7,661,437 | \$7,695,072 | \$8,012,290 | \$8,339,371 | 2% | 4% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$1,176,560 | \$1,407,138 | \$1,455,253 | \$5,023,583 | 44% | 245% |
| Food Purchases (614) | \$2,052,052 | \$2,191,029 | \$2,188,199 | \$2,379,309 | 4% | 9% |
| Light and Power - Other than Heating and Cooling (625) | \$1,860,522 | \$1,952,016 | \$1,842,280 | \$1,876,921 | 0% | 2% |

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| Group Health Insurance (222) | \$1,538,414 | \$1,446,545 | \$1,612,638 | \$1,685,640 | 2% | 5% |
| Awards (875) | \$1,848,282 | \$1,428,239 | \$1,412,340 | \$1,476,910 | -5% | 5% |
| Vehicles (731) | \$1,325,179 | \$670,710 | \$594,064 | \$1,306,355 | 0% | 120% |
| Property Insurance, Liability Insurance, and Transportation Insurance (520) | \$722,706 | \$1,004,259 | \$1,026,414 | \$1,100,896 | 11% | 7% |
| Gasoline and Lubricants (613) | \$860,739 | \$996,191 | \$922,561 | \$892,130 | 1% | -3% |
| Public Employees Retirement Fund (214) | \$494,413 | \$527,197 | \$614,190 | \$722,002 | 10% | 18% |
| Heating and Cooling for Buildings - Gas (622) | \$641,000 | \$550,667 | \$550,396 | \$666,624 | 1% | 21% |
| Social Security-Noncertified Employee Retirement (211) | \$572,890 | \$577,158 | \$599,634 | \$620,887 | 2% | 4% |
| Certified Salaries (110) | \$594,444 | \$493,547 | \$547,890 | \$578,338 | -1% | 6% |
| Operational Supplies (611) | \$388,871 | \$473,724 | \$413,214 | \$419,971 | 2% | 2% |
| Equipment (730) | \$242,889 | \$390,411 | \$270,601 | \$419,100 | 15% | 55% |
| Utility Services Water and Sewage (411) | \$292,001 | \$299,976 | \$348,917 | \$339,986 | 4% | -3% |
| Purchased Property Services; Cleaning Services (420) | \$178,479 | \$373,274 | \$417,562 | \$285,633 | 12% | -32% |
| Other Purchased Professional and Technical Services (319) | \$284,683 | \$316,145 | \$186,278 | \$261,168 | -2% | 40% |
| Workers Compensation Insurance (225) | \$76,251 | \$42,910 | \$49,377 | \$146,017 | 18% | 196% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$131,977 | \$128,796 | \$141,214 | \$140,784 | 2% | 0% |
| Telephone (531) | \$125,165 | \$137,435 | \$82,636 | \$133,022 | 2% | 61% |
| Other Technology Hardware (746) | \$0 | \$0 | \$0 | \$106,355 | N/A | N/A |
| Utility Services Removal of Refuse and Garbage (412) | \$95,385 | \$99,029 | \$89,876 | \$104,339 | 2% | 16% |
| Other General Supplies (615, 660 to 689) | \$73,771 | \$91,234 | \$100,952 | \$102,487 | 9% | 2% |
| Other Employee Benefits (241 to 290) | \$0 | \$2,491 | \$4,982 | \$74,449 | N/A | > 500% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$48,294 | \$47,308 | \$52,820 | \$55,072 | 3% | 4% |
| Dues and Fees (810) | \$27,362 | \$41,758 | \$52,546 | \$53,277 | 18% | 1% |
| Tires and Repairs (612) | \$79,158 | \$56,822 | \$49,709 | \$42,470 | -14% | -15% |
| Social Security-Certified Employee Retirement (212) | \$35,600 | \$34,882 | \$38,269 | \$39,292 | 2% | 3% |
| Travel (580) | \$32,447 | \$32,325 | \$32,803 | \$39,002 | 5% | 19% |
| Miscellaneous Objects (876 to 899) | \$9,381 | \$23,378 | \$25,372 | \$20,693 | 22% | -18% |
| Group Accident Insurance (223) | \$19,905 | \$17,998 | \$19,019 | \$19,718 | 0% | 4% |
| Severance/Early Retirement Pay (213) | \$14,634 | \$14,813 | \$15,897 | \$16,808 | 4% | 6% |
| Purchased Professional and Technical Data Processing Services (316) | \$23,828 | \$32,314 | \$14,198 | \$16,407 | -9% | 16% |
| Printing and Binding (550) | \$26,627 | \$19,950 | \$36,248 | \$15,197 | -13% | -58% |
| Group Life Insurance (221) | \$12,473 | \$9,957 | \$9,045 | \$10,807 | -4% | 19% |
| Purchased Professional and Technical Instructional Programs Improvement Services (312) | \$11,345 | \$11,120 | \$14,244 | \$9,828 | -4% | -31% |
| Unemployment compensation (230) | \$18,988 | \$10,898 | \$18,461 | \$4,712 | -29% | -74% |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$10,672 | \$4,127 | \$38,770 | \$2,782 | -29% | -93% |
| Official Bond Premiums (525) | \$1,708 | \$1,931 | \$1,812 | \$1,940 | 3% | 7% |

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|--|---------------------|---------------------|---------------------|---------------------|---|------------------------------------|
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$1,292 | \$1,290 | \$1,345 | \$1,393 | 2% | 4% |
| Purchased Professional and Technical Staff Services (314) | \$0 | \$500 | \$29,261 | \$500 | N/A | -98% |
| Improvements Other Than Buildings (715) | \$993 | \$2,942 | \$450 | \$450 | -18% | 0% |
| Bank Service Charges (871) | \$19,630 | \$9,794 | \$12,624 | \$70 | -76% | -99% |
| Other Purchased Services (593) | \$2,219 | \$149 | \$234 | \$0 | -100% | -100% |
| Overhead and Operational Total | \$23,634,661 | \$23,669,450 | \$23,946,884 | \$29,552,696 | 6% | 23% |
| Nonoperational | | | | | | |
| Purchased Property Services; Construction Services (450) | \$23,232,951 | \$22,587,248 | \$22,270,950 | \$21,519,749 | -2% | -3% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$972,546 | \$201,818 | \$393,801 | \$3,454,133 | 37% | > 500% |
| Computer Hardware (741) | \$2,313,937 | \$2,369,987 | \$1,710,661 | \$1,958,254 | -4% | 14% |
| Equipment (730) | \$3,136,146 | \$2,799,177 | \$1,093,115 | \$1,372,874 | -19% | 26% |
| Redemption of Principal (831) | \$75,633 | \$151,897 | \$587,368 | \$505,503 | 61% | -14% |
| Certified Salaries (110) | \$419,471 | \$371,621 | \$406,397 | \$425,638 | 0% | 5% |
| Noncertified Salaries (120) | \$374,209 | \$384,067 | \$367,591 | \$341,366 | -2% | -7% |
| Other Purchased Professional and Technical Services (319) | \$216,515 | \$369,493 | \$910,950 | \$319,356 | 10% | -65% |
| Purchased Property Services; Rentals (440) | \$205,535 | \$222,220 | \$219,841 | \$254,897 | 6% | 16% |
| Connectivity (744) | \$506,557 | \$389,517 | \$161,920 | \$198,582 | -21% | 23% |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$249,089 | \$571,474 | \$113,707 | \$143,943 | -13% | 27% |
| Telecommunications Equipment (745) | \$0 | \$100,000 | \$99,714 | \$99,714 | N/A | 0% |
| Interest on Bonds or Notes (832) | \$19,193 | \$38,386 | \$75,523 | \$96,070 | 50% | 27% |
| Textbooks (630) | \$99,352 | \$114,448 | \$93,235 | \$67,376 | -9% | -28% |
| Transfer Tuition to Other School Corporations Within the State (561) | \$60,000 | \$40,000 | \$46,121 | \$53,192 | -3% | 15% |
| Social Security-Certified Employee Retirement (212) | \$31,656 | \$28,146 | \$30,768 | \$32,099 | 0% | 4% |
| Social Security-Noncertified Employee Retirement (211) | \$28,865 | \$29,488 | \$27,840 | \$26,149 | -2% | -6% |
| Group Health Insurance (222) | \$13,214 | \$12,441 | \$17,585 | \$15,469 | 4% | -12% |
| Operational Supplies (611) | \$14,536 | \$13,265 | \$6,455 | \$11,469 | -6% | 78% |
| Public Employees Retirement Fund (214) | \$4,989 | \$4,972 | \$5,095 | \$6,505 | 7% | 28% |
| Purchased Professional and Technical Instruction Services (311) | \$0 | \$0 | \$0 | \$2,970 | N/A | N/A |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$2,225 | \$1,464 | \$3,951 | \$2,836 | 6% | -28% |
| Unemployment compensation (230) | \$981 | \$1,419 | \$837 | \$2,456 | 26% | 193% |
| Severance/Early Retirement Pay (213) | \$2,216 | \$1,821 | \$2,194 | \$2,285 | 1% | 4% |
| Stipends (131) | \$0 | \$0 | \$3,094 | \$1,960 | N/A | -37% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$753 | \$419 | \$1,076 | \$1,675 | 22% | 56% |
| Awards (875) | \$1,380 | \$0 | \$0 | \$1,615 | 4% | N/A |
| Other Employee Benefits (241 to 290) | \$0 | \$0 | \$0 | \$1,436 | N/A | N/A |

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| Other Group Insurance - dental, vision, accident, long term disability (224) | \$1,213 | \$844 | \$1,321 | \$1,072 | -3% | -19% |
| Workers Compensation Insurance (225) | \$0 | \$0 | \$0 | \$900 | N/A | N/A |
| Group Accident Insurance (223) | \$474 | \$316 | \$420 | \$405 | -4% | -4% |
| Group Life Insurance (221) | \$416 | \$250 | \$276 | \$329 | -6% | 19% |
| Travel (580) | \$358 | \$366 | \$267 | \$214 | -12% | -20% |
| Miscellaneous Objects (876 to 899) | \$1,000 | \$0 | \$0 | \$0 | -100% | N/A |
| Purchased Professional and Technical Pupil Services (313) | \$4,050 | \$0 | \$0 | \$0 | -100% | N/A |
| Nonoperational Total | \$31,989,459 | \$30,806,565 | \$28,652,073 | \$30,922,493 | -1% | 8% |
| Grand Total | \$118,456,280 | \$118,143,577 | \$117,498,381 | \$126,809,558 | 2% | 8% |